Exhibit 3

ETS inc.

(317) 290-8982 1-800-228-6292

6270 Corporate Drive • Indianapolis, Indiana 46278-2900 • Fax # (317) 290-1086

June 23, 1997

To Whom It May Concern,

This is to inform that the products manufactured for ETS, including but not limited to, Australian Gold® Suntan products, Australian Gold® Alpha Hydroxy Formula and Koala Gold™ products, do not have a listed expiration date on the bottles.

Thank you,

Leslie Hartlieb
Vice-President of Marketing

[illegible] 6/25/97
Expires: June 6, 2000
Marion County